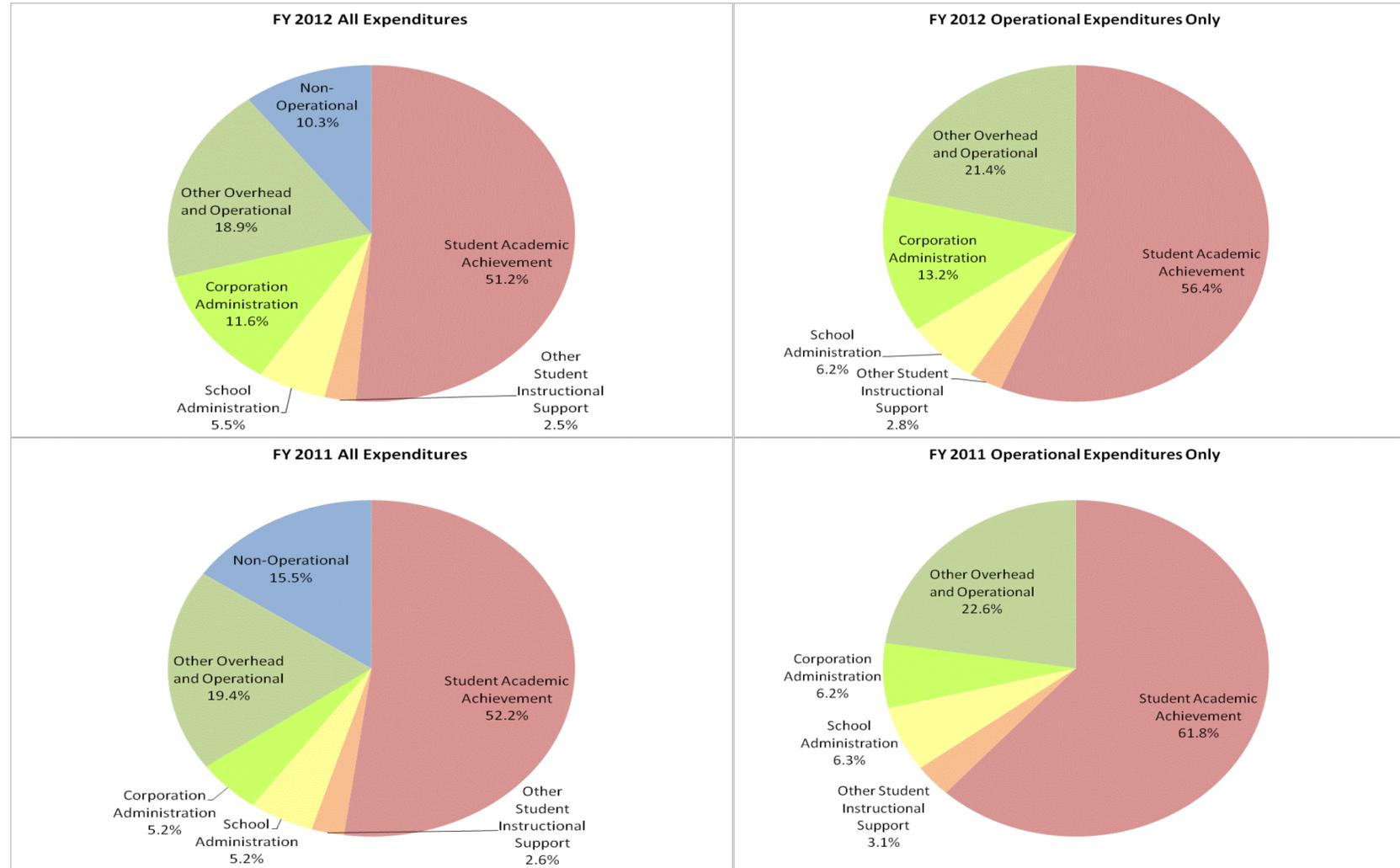


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Switzerland County School Corp (7775)

Switzerland County School Corp (7775)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$8,458,959	57.5%	\$8,017,417	56.4%	\$8,058,458	52.2%	\$8,233,487	51.2%
Student Instructional Support	\$1,227,148	8.3%	\$1,131,996	8.0%	\$1,197,967	7.8%	\$1,278,124	8.0%
Overhead and Operational	\$3,908,837	26.6%	\$4,083,097	28.7%	\$3,796,469	24.6%	\$4,897,801	30.5%
Nonoperational	\$1,126,788	7.7%	\$985,782	6.9%	\$2,394,062	15.5%	\$1,659,238	10.3%
Grand Total	\$14,721,732		\$14,218,292		\$15,446,956		\$16,068,649	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	65.8%	64.3%	59.9%	59.2%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Switzerland County School Corp (7775)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$106,509			
	11100 Regular Programs; Elementary	\$2,027,091	\$2,998,599	\$3,284,543	\$3,191,573	57%	6%	-3%
	11200 Regular Programs; Middle/Junior High	\$994,930	\$1,176,297	\$1,063,998	\$1,072,587	8%	-9%	1%
	11300 Regular Programs; High School	\$1,341,151	\$1,613,575	\$1,342,824	\$1,292,991	-4%	-20%	-4%
	11410 Vocational Education; Agriculture A	\$116,132	\$128,715	\$119,046	\$113,105	-3%	-12%	-5%
	11450 Vocational Education; Consumer and Homemaking	\$59,379	\$39,733	\$55,241	\$53,349	-10%	34%	-3%
	11470 Vocational Education; Business Education	\$0	\$4,442	\$152,040	\$150,536		> 500%	-1%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$14,180	\$500	\$0	\$0	-100%	-100%	
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$3,862	\$21,189	\$1,207	\$578	-85%	-97%	-52%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$8,936	\$55,936	\$69,040		> 500%	23%
	12110 Gifted And Talented; Gifted and Talented	\$11,164	\$0	\$0	\$0	-100%		
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$11,567	\$70,308	\$105,845		> 500%	51%
	12210 Mental Disabilities; Mild Mental Disabilities	\$226,857	\$331,827	\$288,901	\$180,455	-20%	-46%	-38%
	12350 Physical Impairment; Homebound	\$0	\$6,158	\$4,573	\$6,041		-2%	32%
	12510 Culturally Different; Communication Disorders	\$53,731	\$88,252	\$82,200	\$85,964	60%	-3%	5%
	12520 Culturally Different; Compensatory	\$273,151	\$28,871	\$97,616	\$97,564	-64%	238%	0%
	12610 Learning Disability	\$54,834	\$134,310	\$213,119	\$229,617	319%	71%	8%
	12710 Equal Opportunity At Risk	\$61,359	\$630	\$0	\$1,281	-98%	103%	
	14100 Summer School Programs; Elementary	\$28,280	\$5,689	\$2,412	\$0	-100%	-100%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$728	\$0	\$2,494		243%	
	14300 Summer School Programs; High School	\$0	\$5,482	\$5,373	\$12,533		129%	133%
	15100 Enrichment Programs; Non-Credit	\$963	\$0	\$0	\$0	-100%		
	16100 Remediation Testing	\$91,646	\$31,664	\$51,504	\$25,363	-72%	-20%	-51%
	16200 Preventive Remediation	\$142	\$0	\$0	\$0	-100%		
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$1,861	\$2,386	\$4,160	\$7,109	282%	198%	71%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$173,875	\$127,903	\$126,017	\$223,415	28%	75%	77%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agree	\$464,839	\$473,821	\$506,750	\$513,424	10%	8%	1%
	17900 Payments to Other Governmental Units Within State; Other	\$325,125	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$135	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$7,996	\$27,622	\$5,512	\$4,310	-46%	-84%	-22%
	22130 Improvement of Instruction; Instructional Staff Training	\$16,186	\$3,677	\$2,666	\$21,621	34%	488%	> 500%
	22210 Library/Media Services; Service Area Direction	\$62,427	\$77,056	\$80,060	\$83,869	34%	9%	5%
	22220 Library/Media Services; School Library	\$82,685	\$107,296	\$106,394	\$110,458	34%	3%	4%
	22230 Library/Media Services; Audiovisual	\$968	\$0	\$0	\$0	-100%		
	22240 Library/Media Services; Educational Television	\$0	\$40	\$0	\$0		-100%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$16,829	\$184,939	\$23,385	\$114,059	> 500%	-38%	388%
	22290 Library/Media Services; Other Educational Media Services	\$749	\$0	\$524	\$2,018	169%		285%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$237	\$75,730	\$76,618	\$80,547	> 500%	6%	5%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$37,573	\$88,833	\$87,073		132%	-2%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$84,486	\$104,498			24%
	22360 Instruction, Related Technology; Network Support	\$124,025	\$48,530	\$0	\$0	-100%	-100%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$667	\$0	\$0		-100%	
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tec	\$0	\$6,161	\$0	\$0		-100%	
	22900 Other Support Service, Instructional Staff	\$0	\$20,394	\$28,903	\$73,635		261%	155%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$170,064	\$184,067	\$33,305	\$10,026	-94%	-95%	-70%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$76	\$2,394	\$0	\$0	-100%	-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$332,924	\$0	\$0	\$0			
Student Academic Achievement Total		\$7,139,852	\$8,017,417	\$8,058,458	\$8,233,487	15%	3%	2%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$23,074	\$36,431	\$37,913	\$39,571	71%	9%	4%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$22,181	\$0	\$0	\$0	-100%		
	21210 Guidance Services; Service Area Direction	\$197,502	\$297,380	\$238,650	\$243,830	23%	-18%	2%
	21340 Health Services; Nurse Services	\$96,727	\$116,126	\$123,256	\$114,971	19%	-1%	-7%
	21390 Health Services; Other Health Services	\$8,796	\$0	\$0	\$0	-100%		
	24100 Office of The Principal	\$631,531	\$682,058	\$798,148	\$879,752	39%	29%	10%
	24900 Other Support Services, School Administration	\$6,889	\$0	\$0	\$0	-100%		
Student Instructional Support Total		\$986,699	\$1,131,996	\$1,197,967	\$1,278,124	30%	13%	7%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Switzerland County School Corp (7775)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$33,073	\$168,938	\$141,899	\$169,951	414%	1%	20%
	23150 Board of Education; Legal Services	\$18,545	\$51,853	\$24,568	\$32,790	77%	-37%	33%
	23160 Board of Education; Promotion Expenses	\$1,787	\$1,131	\$2,015	\$3,584	101%	217%	78%
	23190 Board of Education; Other Governing Body Services	\$7,422	\$23,981	\$25,517	\$23,134	212%	-4%	-9%
	23210 Executive Administration; Office of The Superintendent	\$229,298	\$358,955	\$246,633	\$260,014	13%	-28%	5%
	23220 Executive Administration; Community Relations	\$9,190	\$1,166	\$0	\$0	-100%	-100%	
	23230 Executive Administration; Staff Relations and Negotiations	\$17,816	\$3,800	\$2,025	\$7,415	-58%	95%	266%
	25110 Fiscal Services; Office of The Business Manager	\$88,148	\$119,636	\$142,426	\$145,582	65%	22%	2%
	25191 Other Fiscal Services; Refund of Revenue	\$302	\$172	\$237	\$97	-68%	-44%	-59%
	25193 Other Fiscal Services; Printed Forms	\$2,791	\$2,918	\$2,921	\$3,294	18%	13%	13%
	25195 Other Fiscal Services; Bank Account Service Charge	\$514	\$0	\$0	\$0	-100%		
	25400 Planning, Research, Development and Evaluation	\$5,000	\$0	\$0	\$0	-100%		
	25710 Personnel Services; Supervision of Personnel Services	\$24,067	\$0	\$0	\$0	-100%		
	25750 Personnel Services; Health Services	\$102	\$266,578	\$209,644	\$1,222,413	> 500%	359%	483%
	25990 Other Support Services, Central	\$112,637	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$471,145	\$646,794	\$672,095	\$738,093	57%	14%	10%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$389,040	\$424,992	\$395,930	\$378,646	-3%	-11%	-4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$32,718	\$156	\$200	\$60	-100%	-61%	-70%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$57,961	\$37,255	\$2,673	\$1,465	-97%	-96%	-45%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$699	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$182,589	\$0	\$0	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$135,146	\$52,354	\$55,417	\$70,134	-48%	34%	27%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$264	\$0	\$0	\$0	-100%		
	27010 Student Transportation; Service Area Direction	\$45,661	\$98,113	\$65,719	\$65,740	44%	-33%	0%
	27100 Student Transportation; Vehicle Operation	\$216,722	\$389,158	\$368,957	\$361,170	67%	-7%	-2%
	27200 Student Transportation; Monitoring Services	\$13,599	\$25,999	\$22,945	\$6,941	-49%	-73%	-70%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$120,686	\$111,519	\$161,126	\$165,278	37%	48%	3%
	27400 Student Transportation; Purchase of School Buses	\$163,380	\$160,178	\$124,940	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$24,126	\$13,364	\$14,272	\$19,881	-18%	49%	39%
	27700 Student Transportation; Contracted Transportation Services	\$491,404	\$515,717	\$511,483	\$537,892	9%	4%	5%
	27900 Student Transportation; Other Student Transportation Services	\$33,197	\$0	\$0	\$517	-98%		
	27910 Student Transportation; Bus Driver Training	\$461	\$0	\$0	\$0	-100%		
	31100 Food Services Operations; Service Area Direction	\$13,991	\$53,876	\$51,687	\$54,291	288%	1%	5%
	31200 Food Services Operations; Food Preparation and Dispensing	\$242,359	\$306,436	\$309,253	\$350,339	45%	14%	13%
	31400 Food Services Operations; Food Purchases	\$249,892	\$244,441	\$240,801	\$276,853	11%	13%	15%
	31900 Other Food Services	\$1,686	\$3,616	\$1,083	\$2,225	32%	-38%	106%
Overhead and Operational Total		\$3,437,417	\$4,083,097	\$3,796,469	\$4,897,801	42%	20%	29%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$2,167	\$0	\$0		-100%	
	33300 Civic Services	\$0	\$2,816	\$6,619	\$3,842		36%	-42%
	33400 Athletic Coaches	\$40,921	\$39,650	\$60,156	\$61,507	50%	55%	2%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$2,747	\$580,869	\$142,651		> 500%	-75%
	43000 Facilities Acquisition and Construction; Professional Services	\$567	\$720	\$45,838	\$4,538	> 500%	> 500%	-90%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$13,469	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$289,362	\$180,886	\$771,948	\$325,714	13%	80%	-58%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$2,820	\$0			-100%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	-\$27,342	\$0	\$0	\$0			
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$1,224	\$3,243	\$0	\$0	-100%	-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$112,976	\$0	\$0		-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$215,594	\$90,303	\$387,468	\$582,743	170%	> 500%	50%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$90,000	\$90,000			0%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$5,740	\$5,639			-2%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$6,672	\$0	\$0		-100%	
	52300 Debt Services; Interest on Debt; Emergency Loans	\$3,402	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$101,000	\$101,000	\$0	\$0	-100%	-100%	
	54200 Common School Fund; Principal	\$479,079	\$206,102	\$224,263	\$240,770	-50%	17%	7%
	54250 Common School Fund; Interest	\$0	\$236,501	\$218,340	\$201,834		-15%	-8%
Nonoperational Total		\$1,117,276	\$985,782	\$2,394,062	\$1,659,238	49%	68%	-31%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Switzerland County School Corp (7775)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Prorated By Fund								
	26491 2007 Account Code - PERF	\$99,912	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$546,090	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,324,067	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$8,418	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$62,000	\$0	\$0	\$0			
Prorated By Fund Total		\$2,040,487	\$0	\$0	\$0			